



# TaXavvy

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## IRB's FAQs on Movement Control Order - Updates on 19 March 2020

Following the issuance of the IRB's FAQs on Movement Control Order (first published on 18 March 2020), the IRB has updated its FAQs on 19 March 2020. We wish to highlight the following key updates to the FAQs:

### **1. Penalties and compounds (Page 3 of TaXavvy Issue 12-2020, Item D6 of IRB's FAQs)**

*Will late payment of taxes during the MCO period be subject to penalties?*

The initial response was that no penalties will be imposed. The IRB has now added that the non-imposition of penalty is granted provided that payment of taxes are made by 30 April 2020.

### **2. Stamp duty (Page 5 of TaXavvy Issue 12-2020, Item F5 of IRB's FAQs)**

*How can an individual whose business is not registered with SSM submit its documents for stamping during the MCO Period?*

The IRB has now stated that stamping of documents for such individuals cannot be performed during the MCO period. Stamping must be done manually over the counters after 31 March 2020. Penalties will not be imposed for documents which should be stamped during the MCO Period. In the initial FAQs, it was stated that stamping over the counter is to be deferred until 31 March 2020.

The IRB's FAQ can be downloaded from the IRB's website [www.hasil.gov.my](http://www.hasil.gov.my) (Homepage > Announcement).

All our offices across Malaysia will be closed from 18 to 31 March 2020 in line with the Movement Control Order announced by the Government. During this period, we will operate fully on a work-from-home basis to deliver our work to the best of our abilities. If you have any questions or concerns, please write to us: [pwcmsia.info@my.pwc.com](mailto:pwcmsia.info@my.pwc.com).

Have questions? [\*\*Write to us.\*\*](#)



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